EDUCATION (1950) DEPARTMENT

MS. SERIES.

G.O. 1004 Edn.

DATED. 27. 3. 1950.

25

Sub. B.E. for 1950-51 Element
Education Fund Municipal Council, [redacted]
orders passed.

Office of the Director of Public Instruction, Madras.

.....No 33/49-50 dated 17--2--1950.

Sub: Budget Estimate for 1950-51 - Elementary Education Fund - Municipal Council, Mangalore.
Ref: From the Commissioner, No.34-19511/49 dated 28-12-49.

--

Submitted.

2. Revised Estimate for 1949-50: "Expenditure - Ordinary" is in excess of the provision approved in G.O.Ms.No.2271 Edn. 14-7-49. Specific sanction of Government is necessary for this.

3. Seven schools require urgent additional accommodation.

4. 12 schools require suitable playgrounds.

5. 5 schools have to be provided with facilities for gardening and those in 4 other schools should improve.

6. Eleven schools have to be better furnished with necessary equipment.

7. 6 schools are reported to be in need of additional staff.

8. Sanitary conveniences in 5 elementary schools are meagre.

9. The Municipal Council would do well not to resort to frequent changes in staff in the middle of the school year.

For Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

Copy to G2 Section (3 copies)
vs.20.2.

3//

C.F. 32.

Local Administration DEPARTMENT.

In reply, please quote number, date and short title.*

Received ..... *Registered* 163646

From (Name) Sri Sanjiva Talavar, B.A.B.L.,

(Designation) Commissioner, Mangalore Municipality,

Post Box ....., (STATION) Mangalore.

Telegraphic Address .....

DIRECTOR OF PUBLIC INSTRUCTION 31 DEC 1949

Rol. 106/49/50

To The Secretary to the Government of Madras, Education & Public Health Department, M a d r a s,

Thro' The Director of Public Instruction, M a d r a s & The Chairman, Municipal Council, MANGALORE.

Roc *No.* B4/19511/49 *dated* 28th Decr. *1949*.

Sir,

ENCLOSURES.....

.....

.....

SPARE COPIES .....

Sub: Budget -- Revised Estimate for 1949-50 and the Budget estimate for 1950--51 under Elementary Education Fund Account of Mangalore Municipal Council -- Submitted.

****

Rs 5.8 in-pm

I submit herewith in duplicate the Revised estimate for 1949-50 and Budget estimate for 1950-51 under Elementary Education Fund Account with the prescribed enclosures, a copy of the explanatory note on the Budget, schedule of establishment relating to Elementary Education Account and the proceedings of the Municipal council, dated the 27th Decr. 1949 passing the budget.

The total expenditure provided as per sanctioned budget for 1949-1950 is Rs. 2,03,140. The amount provided in the revised estimate is Rs. 1,77,630. The difference is due to the fact that the entire amount provided for under Capital expenditure are not proposed to be utilised completely during the year. Th total expenditure provided in the budget estimate for 1949-50-51 is Rs. 2,24,260. The budget closes with a balance of Rs. 14,930.

28/12

Commissioner,
Mangalore Municipality.

FORWARDED.

Hai

CHAIRMAN, M.C.

13

Encls:

H/28-12-49.

Compd/ 28/12

Head of Account.	Budget estimate for	Revised estimate for	Estimated deficit or excess for	Budget estimate for	Actuals for	Actuals from April to September	Actuals from April to September	Explanation for variations.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SUBSIDIARY ACCOUNTS—*cont.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED)—*cont.*								
Add amount relating to endowments shown under 'H' Endowments account.								
(For details, *vide* Subsidiary Account.)								
Grand Total ..								
Total Receipts—Ordinary and Capital ..								
Grand Total, including Opening balance ..								
Expenditure—Ordinary.								
1. Staff								
Salaries and allowances								
Contribution to Provident Fund								
2. Lighting charges								
3. Other contingencies								
4. Interest on and repayment of debt ..								
5. Investments								
Total ..								
Add amount relating to endowments shown under 'H' Endowments account.								
(For details, *vide* Subsidiary Account.)								
Grand Total ..								
Expenditure—Capital.								
1. Equipment								
2. Investments								
3. Other charges								
Total ..								
Add amount relating to endowments shown under 'H' Endowments account.								
(For details, *vide* Subsidiary Account.)								
Grand Total ..								
Total, Expenditure—Ordinary and Capital ..								
Closing balance ..								
Grand Total, including Closing balance ..								

P.T.O

Head of Account. (1)	Budget estimate for 1949-50 (2)	Revised estimate for 1949-50 (3)	Estimated deficit or excess for (4)	Budget estimate for 1950-51 (5)	Actuals for (6)	Actuals from April to September 1949 (7)	Actuals from April to September 1949 (8)	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
C. ELEMENTARY EDUCATION ACCOUNT								
Receipts—Ordinary.								
Opening balance—	464	5,220		64,290	11,481	11480	5,226	
1. Education tax—							606	
Gross collection	59,890	61,580		63,580	49,243			
Deduct collection charges					2121			
Net								
2. Fines and penalties under the Elementary Education Act.								
3. Income from investments, etc.								
4. School fees								
5. Contributions								
6. Other receipts	300	400		450	466	164	300	
7. Government grant—		49178		49178				50775
(i) Under section 37 of the Elementary Education Act.	20934	49180		61880	20934			
(ii) Under proviso to section 37 of the Elementary Education Act.	16740	16740		16740	16738	6970	6970	
8. Contribution from the General Account ..	40,000	40000		-	41,520	41,520	40,000	
9. Investments realized								
10. Advances recovered								
Deduct—Refunds	200	200		250	65	52	46	
Deduct—Amount transferred to Capital ..								
Total ..	137,664	167400		141900	126715	49,162	47,830	
Add amount relating to endowments shown under 'H' Endowments account.		16,478		12978				
(For details, *vide* Subsidiary Account.)								
Grand Total ..								
Receipts—Capital.								
1. Government grants		4000						
2. Contributions								
3. Loans								
4. Contributions from General Account—Ordinary.	65,012	65000		33000	25,000		20,000	
5. Investments realized								
6. *Add* amount transferred from Ordinary ..								
Total ..	65,012	69000		33000	25,000		20,000	

Head of Account. (1)	Budget estimate for 1944-45 (2)	Revised estimate for 1944-45 (3)	Estimated deficit or excess for 1944-45 (4)	Budget estimate for 1945-46 (5)	Actuals for 1944-45 (6)	Actuals from April to September 1944 (7)	Actuals from April to September 1945 (8)	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
C. ELEMENTARY EDUCATION ACCOUNT—*cont.*								
Receipts—*Capital*—cont.								
Add amount relating to endowments shown under 'H' endowments account.								
(For details, *vide* Subsidiary Account.)								
Grand Total ..								
Total, Receipts—Ordinary and Capital ..								
Grand Total, including Opening balance ..								
Expenditure—*Ordinary.*								
1. Staff—								
Salaries and allowances—								
Masters	95350	95350		95340	69252	44232	45296	
.. ..	38600	38600		40200	36955	18787	19345	
Clerks and servants	7570	7570		7850	6413	—	3529	
.. ..	990	990		650				
Contribution to Provident Fund ..	960	960		720	266	123	165	
.. ..	100				618	294	320	
Travelling allowance	4300	4300		4300	3972	192	6	
.. ..	4020	4020		2450	747	62	37	
Stipend of teachers sent for training ..	250	250		150		2904		
2. Contingencies and equipments—								
Contingencies—								
House-rent	3200	3200		3200	2970	1430	1440	
Other items	4490	4490		4490	4197	2538	1772	
.. ..	3370	3370		3410	3353	1710	1699	
Equipment								
Furniture and apparatus	2000	2000		2000	1430	162	90	
Library books and maps	100	100		100	11		24	
Other items	100	120		100	-	-		
3. Prizes and scholarships								
4. Repairs to buildings	3,000	3000		3000	2968		1293	
5. Interest on and repayment of debt ..								
6. Investments made								
7. Advances recoverable								
Total ..	146310	146720		135040	133186	62394	64226	
Add amount relating to endowments shown under 'H' Endowments account.								
(For details, *vide* Subsidiary Account.)								
Grand Total ..								

8/11

Head of Account. (1)	Budget estimate for 1949-50 (2)	Revised estimate for 1949-50 (3)	Estimated deficit or excess for (4)	Budget estimate for 1950-51 (5)	Actuals for (1948-49) (6)	Actuals from April to September 1948 (7)	Actuals from April to September 1949 (8)	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
C. ELEMENTARY EDUCATION ACCOUNT—*cont.*								
Expenditure—Capital.								
1. Lands and buildings	53,800	28910		68220	24,789	-	5109	
2. Equipment—								
(1) Furniture and apparatus	3,000	2000		3000	-	-	444	
(2) Library books and maps								
(3) Investments made								
(4) Other items								
Total	56,800	30910		71220	24,789	-	5,553	
Add amount relating to endowments shown under 'H' Endowments account. (For details, *vide* Subsidiary Account.)								
Grand Total								
Total, Expenditure—Ordinary and Capital	203140	147630		224960	157975	62,394	69,777	
Closing balance	nil	(64290	61558	(14930)	5226	1752	3,279	
Grand Total, including Closing balance	203140	241920		239190	163201	60,642	73,056	
D. WATER-SUPPLY AND DRAINAGE ACCOUNT		2-7-91						
Receipts—Ordinary.								
Opening balance—								
1. Water-supply—								
(1) Water-tax—								
Gross collections								
Deduct charges incidental to administration and collection.								
Net								
(2) Collection for excess water								
(3) Fines, penalties, etc.								
(4) Government grants								
(5) *Deduct*—Refunds								
Total								
2. Meters—								
(1) Meter rents								
(2) Fines, fees, etc.								
(3) *Deduct*—Refunds								
Total								

Commissioner & the Mangalore Municipality
28/12/49

B. Lighting Account.

1. Opening balance. (a) The lighting account opens with a balance of Rs.14,010 (Rs.13,800 under ordinary and Rs.210 under capital for the year 1949--50. The opening balance as per budget estimate for 1949--50 was Rs.21,310.

(b) The opening balance for the year 50-51 is estimated to be Rs.34,930 (Rs.34,720 under ordinary and Rs.210 under capital.

2. Receipts - Ordinary.

(a) The total receipts as per the Revised estimate is Rs.58,920 as against Rs.43,430 provided in the ~~original~~ budget for 1949-50 - Under lighting tax a sum of Rs.1,700 is expected to be realised more than the budgetted figure due to the same reason as recorded in para 2 (a) of the explanatory note under the elementary education fund account. The abatment of Rs. 8,790 made in the original budget under the head. Deduct amount transferred to capital is deleted as no expenditure under Capital is proposed to be incurred during the year.

(b) The total receipts for the budget year are estimated to be Rs.60,880. The rise is due to the increase in property tax which is on account of the usual revision of tax.

3. Receipts - Capital. (a) No capital receipts are expected to be realised during both the years 1949--50 and 1950-51.

4. Expenditure - Ordinary. (a) The original budget estimate of Rs.38,000 made for 49-50 has been ~~raised~~ retained with due regard to the actual expenditure of 1948-49 and the first half of 1949-50.

(b) The expenditure under lighting charges is estimated to be Rs.42,000 during the budget year 1950-'51.

5. Expenditure - capital. (a) No expenditure is proposed to be incurred under this head for 1949-50. The provision of Rs.9,000 made under capital is deleted as no expenditure is proposed to be met during the year. (b) No expenditure is proposed to be incurred during the year 1950--51.

6. Closing balance. (a) The closing balance for the year 1949-50 is estimated to be Rs.34,930 i.e. Rs.34,720 under ordinary and Rs.210 under capital. (b) The account is expected to close with a balance of Rs.53,310 at the close of 1950-51 (Rs.53,600 under ordinary and Rs.210 under capital)

C. Elementary Education Account.

The Government in their order No.2271 Education dated 14-7-1949 while passing orders on budget estimate for 1949-50 have ordered certain alterations and these are given effect to:

1. Opening balance:-
(a) The account opens with a balance of Rs.5,220 (Rs.4,370 under ordinary and Rs.850 under capital) As per the Budget estimate of 1949-50 the opening balance was Rs.Nil.
(b) The opening balance for the year 1950-51 is Rs.64,290 (Rs.25,350 under ordinary and Rs.38,940 under capital).

2. Receipts - Ordinary.

(a) The total receipts for the year 1949--50 were estimated to be Rs.137,664. The receipts as per the revised estimate for the said year shows Rs.1,67,700. The increase is seen under the head education tax. This is arrived at taking the actual demand as on 31-3-1949, and the subsequent increases during the first half of the current year. Under Section 37 of the Elementary Edn. Act the actual contribution sanctioned in G.O.No,Rt 130, Education, dated 9-11-1949 is Rs.49,180 and this has been taken into account. There is no change in the Government grant under proviso to section 37 of the Elementary Education Act. A sum of Rs.16,740 has been sanctioned in G.O.No. 1753 Education & P.H, dated 27-5-1949 and G.O. No.1754 Edn. dated 27- 5- 1949. For the year 1949-50 to meet the ordinary expenditure, the provision of Rs.40,000 is made towards contribution from General Account, is sufficient and this is left unaltered.

(b) The total receipts for the budget year are estimated to be Rs.1,41,900. Keeping in view the increase due to the numerous constructions that are cropping up in the town and taking the percentage of collection under current taxes as 98 % the receipts under Education tax are estimated to be Rs.63,580. Basing on the collec -tions of the previous year, credit has been taken for Rs.61,380 as Government grant under section 37 of the Elementary Education Act, Credit for the Government grant under proviso to section 37 of the Elementary Education Act has been taken to an equal amount as sanctioned during the year 1949--50, No contribution is proposed to bemade from the General account to meet the ordinary charges under Elementary Education Fund account.

3. Receipts - Capital.

(a) The total receipts under this head for the year 1949-50 is estimated to be Rs.69,000. Of this the Govern-ment in their Order No. 3004 Education & P.H. dated 26-9-49 have sanctioned the grant of Rs,4,000 for Bolar Elementary school and credit is taken for this, and the balance is proposed to be transferred from General Account-Ordinary.

(b) Credit is taken for a sum of Rs.52,000 under the head ' Contribution from General Account Ordinary ' to meet the required capital expenditure. There are no other receipts.

4. Expenditure - Ordinary.

(a) A total sum of Rs.1,46,720 has been provided in the revised estimate as against Rs.1,46,340 provided in the original sanctioned budget for 1949-50. The Elementary Education staff consists of the following:-

32 Secondary Grade, 117 Higher Grade, 3 Lower grade, 3 Prevocational Instructors, 1 parttime prevocational instructor, 3 peons, 9 conductresses, 6 full time sweepers and 5 part time sweepers. Of the above 3 posts of Secondary grade and 4 of Higher grade and one of Prevocational Instructor were sanctioned by the council in its Resolu -tion Nos 41 dated 11-6-1949, 17, dated 29-8-1949, 41, dated 9-7-1949, 9, dated 24-9-1949 and C.R.No.32 dated 9-7-1949 during the current year to Central Ward Boys Higher Elementary school, Bolar Boys school, Attavar boys Higher

Elementary school, Mannagudda boys school, and Bizai boys school respectively. Provision has been made for the payment of dearness allowance and house rent allowance at the rates sanctioned by the Government. Pay of the clerks and servants shows slight increase in the revised estimate for 1949-50 and this is due to the fact that necessary provision for payment of arrear pay at the rate sanctioned in G.O. 2392, Education dated 20-9-1948 is made with effect from 1-1-1947. There is slight change under collection charges which is due to the increase of Education tax. Out of 21 school buildings maintained by the Municipality, 11 are taken on rent. No other changes are effected in the revised budget.

(b) The total expenditure for 1950--51 is estimated to be Rs.1,53,040. This shows an increase of Rs.6,320 over and above the revised figures of 1949-'50. Increase shows under the following heads :-

1) Pay and allowances of the teachers, clerks and servants. Provision is made for entertaining one Supervisor of schools. Provision is also made for payment of increments, leave salary etc that falls due during the year,

2) House rent allowance this is based on the actual working and due to the additional hands noted above,

3) Collection charges - There is slight fall due to the proportionate increase under Education tax. In the budget estimate full provision is made for payment of salaries and allowances including house rent at the sanction -ed rate to the entire sanctioned strength noted in para above and also to the proposed additional hands.

5. Expenditure - Capital.

(a) A sum of Rs.30,940 has been provided in the revised estimate for 1949--50 as against the original estimate of Rs.56,800. A sum of Rs. 2,000 has been provided under the head Furniture and apparatus. There is fall in the provision made in the revised budget for the reason that the acquisition of lands for school buildings is not expected to be completed during the year and that the entire amount budgetted for, for additional accommodation is also not expected to be utilised.

(b) The District Educational Officer has been pressing for additional accommodation to school buildings, construction of urinals, etc., to some of the schools. So far as the buildings owned by the council, provision to the extent necessary and possible has been made. Mostly urinals and latrines are required in the case of rented buildings and steps will be taken to induce the owners to provide such sanitary conveniences. A sum of Rs.90,220 has been provided in the budget estimate for 1950-51. A detailed list of Capital works proposed to be taken up during the budget year is given below :-

Head of account and name of work	Budget Estimate for 49-50.	Revised Estimate for50-51	Budget Estimate for 1950-51
(1)	(2) Rs	(3) Rs	(4) Rs
Elementary Education.			
1. Extension to Bolar Boys school - completed.	2,000	1,630	

p.t.o

(1)	(2) Rs	(3) Rs	(4) Rs
1. B/Fwd	2,000	1,630	-
2. Latrine to Bolar boys school - completed.	-	650	-
3. Extension to Bokkapatna H.E.school.	2,800	2,200	-
4. Extension to C.W.Boys H.E.school.	3,000	3,000	7,000
5. Compound wall for Bolar Boys school.	-	630	-
6. Additional accommodation and sanitary convenience to Mannagudda boys school.	4,000	4,000	5,000
7. Accommodation to Attavar H.E.school.	8,000	4,000	5,220
8. do P.P.Girls school.	8,000	4,000	6,000
9. do Muhammadan H.E.school.	8,000	4,000	3,500
10. do Bolar girls school.	3,000	-	-
11. Revetment and compound wall to Kadri girls school.	-	4,300	-
12. Acquisition of land for:			
12. Extension of C.W.Boys H.E.school.	5,000	-	25,000
13. do Mannagudda boys school.	5,000	-	13,000
14. do Bokkapatna Hindustani school.	4,000	-	4,500
15. do Muhammadan H.E.school.	4,000	-	9,000
16. do Bolar girls school.	5,000	-	9,000
Total:Rs.	56,800	28,910	87,220

6. Closing balance.

The account is expected to close with a balance of Rs.64,290(Rs.25,350 ordinary & Rs.38,940 capital) and Rs.14,930 (Rs.14,210 ordinary and capital Rs.720) for the years 1949-50 and 1950-51 respectively.

D. Water supply & Drainage Account.

1. Opening balance:-

(a) The opening balance for the year 1949-50 is Rs.93,880 (Rs.93,830 under ordinary and Rs.50 under capital). Apart from this there is a sum of Rs.1,00,000 invested in the Government Securities. Out of the advance made to the Sanitary Engineer to Government for the investigation of Water supply and Drainage scheme, a sum of Rs.6,816-12-0 is also outstanding at the commencement of the year. Out of a sum of Rs.39,500 temporarily diverted to General Account, a sum of Rs.23,700 is also outstanding.

(b) The account opens with a balance of Rs.83,850 (Rs.83,800 under ordinary and Rs.50 under capital) for the year 1950-'51. The total amount of investment in Government Securities at the end of the commencement of the year will be Rs.1,50,000.

2. Receipts - Ordinary.

(a) The receipts are estimated to be Rs. 65,870 for the year 1949-'50, while the original estimate was Rs.64,170 This increase is based on the actual demand as on 31-3-1949 the subsequent increases during the 1st half of 1949--50 and the estimated increases during the current half.

(b) The total receipts for the budget year are estimated to be Rs.67,830. Here the increase is only under the head - 'tax'. The reason for the increase is revision of property tax assessments. The numerous constructions that are

he increase is only under Water supply & drainage tax.

11

Extract from the Proceedings of the Mangalore Municipal Council, dated the 27th December 1949.

x x x

RESOLUTION No.1. B4/~~19571~~1951/49. Revised Estimate for 1949-50 & the Budget Estimate for 1950-'51 both under General Account and Elementary Education Fund Account with explanatory Note.

Specific sanction of the council is requested to entertain the followingstaff on a permanent basis with effect from 1-4-1950.

(1) One Upper division clerk to main office in the scale of pay of Rs.70-3-85-5-100 plus D.A.&H.R.A.

(2) Two lower division clerks one to main office and one to Municipal Health Office in the scale of pay of Rs.45-2-85 plus D.A. & H.R.A.

(3) One Health Visitor on the scale of pay of Rs.60-2-100 plus D.A. H.R.A. & C.A.

(4) Fifteen private scavengers on Rs.16 plus 18 each.

(5) Five public scavengers on Rs.16 plus 18 each.

(6) Four drain coolies on Rs. 16 plus 18 each.

(7) Two Gardeners & one watchman for Parks on Rs.16 plus 18 each.

(8) One watcher to the K.S.Rao Library on Rs. 16 plus 18/-

(9) One School Supervisor in the scale of pay of Rs.45-2-75 plus D.A. H.R.A. & C.A.

(10) Continuance of one P.W.Supervisor in the scale of pay of Rs.100-5-150 plus D.A. H.R.A. & C.A.

(11) Continuance of one attender to P.W.Section in the scale of pay of Rs.24- 1- 32 - 1/2 - 35 plus D.A. & H.R.A.

(12) Continuance of 10 avenue coolies on Rs.16 plus 18 each.

(13) Continuance of two temporary T.P.Surveyors in the scale of pay of Rs.70-3-115 plus D.A.plus H.R.A. plus C.A.

(14) Continuance of four temporary chainmen on Rs.16 plus 18 each.

(15) One Sanitary Inspector for Anti-mosquito work in the scale of pay of Rs.60- 3- 120 plus D.A., H.R.A., plus C.A.

(16)"One Field Assistant on Rs.25plus D.A. plus H.R.A.

(17) Continuance of two peons in the scale of pay of Rs.16-1/2-25 plus D.A. plus H.R.A.

(18) Continuance of 26 coolies on Rs.16 plus 18 each.

Continuance of

1(a) Page 16 item 16 may be deleted.

(b) Page 16 item 12 may be reduced to Rs.15,000/-

(c) Page 10 item 1 & 2 to be reduced to half and add "(3) the balance for Premix Carpet for other roads"

(d) The provision for I.D.Hospital to be increased by Rs.5,000/-

(e) The provision under Library to be increased by Rs.2,000/-

(f) Page 12 item 6 to be reduced by Rs.5,000/-

(g) Page 11 - sub para 3 add "and other" after "ornamental". The Budget is approved with the above modifications.

Specific sanction is accorded for entertaining the staff on a permanent basis from items 1 to 10 and for continuance of staff from item 11 to 18.

x x x

(sd) L. C. PAIS
CHAIRMAN, M.C.

/True Extract/

Municipal Office, Mangalore,
Dated the 28th December 1949

COMMISSIONER
MANGALORE MUNICIPALITY.

COMPD:-

H/28-12-49.

****

Statement showing the rates of taxation for the year 1950-1951.

1.	Property tax for general purposes:	5%	per half year of the annual value.
	" for scavenging	1%	do
	" for lighting tax	1%	do
	" for Education tax	1%	do
	" for Water Supply & Drainage	1%	do
	Total	9%	do

2. Profession tax at maximum rates as prescribed by Government.

3. Tax on animals & vehicles at maximum rates as prescribed by Government.

4. Tax on carts do do

Municipal Office, Mangalore,
Dated the 8th December 1949

COMMISSIONER
MANGALORE MUNICIPALITY

COPY: 10/12/49

h/8-12-49.

21

Budget Estimate under Elementary Education Fund Account 1950--51.

	Opening balance.	Receipt.	Expenditure.	Closing Balance.
		Rs	Rs	Rs
Ordinary ..	25,350	1,41,900	1,53,040	14,210
Capital ..	38,940	52,000	90,220	720

Municipal Office, Mangalore,
Dated the 8th December 1949.

COMMISSIONER
MANGALORE MUNICIPALITY.

Comptd:- 12/12/49

H/8-12-49.

Statement showing the provision made under repairs to buildings

(Elementary Education Account)

Year	Amount provided in the budget estimate. Rs	Remarks.
1950-1951	300/-	No provision has been mad for repairs to rent free buildings. There are no rent free buildings also.

Municipal Office,
Mangalore, d/8th Decr. 1949.

COMMISSIONER
MANGALORE MUNICIPALITY

Compd./8/12/49.

R/8-12-49.

Statement showing the Dearness allowance and House Rent Allowance proposed to be paid to the Municipal Subordinates during 1949-50 & 1950-51.

	Dearness allowance.		House Rent allowance.	
	1949-50	1950-51	1949-50	1950-51
				Rs
1. Management - General Staff ..	16,300	17,400	3,300	3,500
2. Lighting account	3,040	3,040	40	40
3. Elementary Education	42,730	44,370	7,570	7,050
4. Water supply & Drainage ..	2,270	3,130	-	-
5. Town Planning	5,830	4,480	600	580

Municipal Office, Mangalore,
Dated the 9th December 1949.

Commissioner,
Mangalore Municipality.

cc to:- CE 12/12/49

E/3-12-49.

	2	3	4	5		7
[illegible] Elementary Education	1 Supervisor	45-2-75	45- 2- 75			Mal-Sanctioned
Schools under Higher Elementary School.	1 V. Ananthayya, Headmaster	Sen.Gr.	40-1½-55-2-75	65 24 5 54	24 5 54	1. 1. 51 Acharige allowance
	2 A.S.Devadas	do	do	40 22 5	22 5	do
	3 D.Srinivas	do	do	4[illegible] 22 5	22 5	do
	4 B.Venkatesh Pillai	do	do	55 22 5	22 5	do
	5 T.Babu	do	do	41[illegible] 22 5	22 5	20. 9. 1950
	6 Ananthayya Sevada Vidwan		do	40 21 5	22 5	23.11. 1950
	7 D.Venkatachary Hindi Grade		30-1-45	45 22 5	22 5	
	8 Rohini	do	do	31 19 3	19 3	1 1 51
	9 Vasudeva Bhatachari	do	do	33 19 3	19 3	do
	10 [illegible]	do	do	35 19 3	19 3	do
	11 [illegible]	do	do	43 22 5	22 5	do
	12 [illegible] Abjan Jahob	Lower Ele.Service	23-1-33	35 19 3	19 3	
	13 [illegible]	do	30-1-45	31 19 3	19 3	1 1 51
	14 [illegible]	do	do	33 19 3	19 3	do
	15 [illegible]	do	do	33 19 3	19 3	do
	16 [illegible]	do	do	42 22 5	22 5	do
	17 [illegible]	do	do	43 22 5	22 5	do
	18 [illegible]			30 19 3	19 3	

	2	3	4	5							7			
	1 [illegible]	[illegible]	1[illegible] 25	1[illegible]	1[illegible]			1[illegible]	1[illegible]		3	6	50	
	1 [illegible]	[illegible]	7 10	12[illegible]	13			1[illegible]	1[illegible]					
Central [illegible] boys High School	1 S.[illegible] Krishna	Headmaster [illegible]	43-1-53-2-75	63	24	5	54	6[illegible]	[illegible]	5	54	1	1	51 + 5 Charge allowance
	2 T. [illegible]	[illegible]	do	44[illegible]	22	5		4[illegible]	12	5			do	
	3 [illegible]	do	do	4[illegible]	22	5		4[illegible]	22	5			do	
	4 Mrs G.[illegible]	do	do	44	22	5		44	22	5			do	
	5 [illegible]	do Vidwan	do	44[illegible]	22	5		45	[illegible]	5			do	
	6 P. [illegible]	[illegible]	do	41½ / 44½	22	5		43 / 45	22	5			do	
	7 [illegible]	do	do	50	22	5		51	24 / 24	5			do	
	8 [illegible]	High [illegible]	30-1-45	45	22	5		47	[illegible]	5				
	9 [illegible]	do	do	33	19	3		34	1	3			do	
	10 [illegible]	do	do	45	22	5		45	22	5				
	11 [illegible]	[illegible]	23- 1- 33	33	19	3		33	[illegible]	3				
	12 [illegible]	[illegible]	33-1-43	45	22	5		46	[illegible]	5				
	13 [illegible]	do	do	45	22	5		46	[illegible]	5				
	14 [illegible]	do	do	45	22	5		46	[illegible]	5				
	15 [illegible]	do	do	43	20	5		[illegible]	[illegible]	5				
	16 [illegible]	do	do	31	19	3		31	[illegible]	3				
	17 [illegible]	Physical Instructor	30 Stand	34	19	3		34	19	3				

1	2	3	4	5						7	
	1. Sanjiva [illegible]	[illegible]een	10 [illegible] 25	16 [illegible] 15			[illegible]	14		21. 7. 50	
[illegible] Higher Elementary School.	1. G. Ahmad [illegible]	Sec. grade Teacher	40-1-55-2-75	65	24	5	67	24	5	1. 1. 51	Charge allowance.
	2 [illegible] Shaikh Saheb	Asso. Teacher	do	63	24	5	65	24	5	do	
	3 [illegible]	do	do	40	21	5	41	21	5	do	
	4 [illegible]	do	do	69	24	5	71	24	5	do	
	5 [illegible]	Middle Grade	30-1-45	45	22	5	45	22	5		
	6 T.[illegible]bba	do	do	36	19	3	37	19	3	do	
	7 [illegible]	do	do	30	19	3	31	19	3	do	
	8 [illegible]	do	do	33	19	3	34	19	3	do	
	9 [illegible]	do	do	31	19	3	32	19	3	do	
	10 [illegible]	do	do	30	19	3	30	19	3		
	11 [illegible]	do	do	31	19	3	31	19	3	19 9 1951	
	12 [illegible] Instructor			30	19	3	31	19	3		
	1 [illegible]	Peon	16	16	12		16	12			
[illegible] Higher Elementary School.	1 [illegible]	Sec. Teacher	40-1-55-2-75 ~~40-1-55-2-75~~	63	24	5	65	24	5	1. 1. 51	[illegible]
	2 [illegible]	[illegible]	40-1-55-2-75	44	22	5	46	22	5	do	
	3 [illegible]	do	do	44	22	5	45	22	5	do	
	4 [illegible]	do	do	42	21	5	43	22	5		
	5 [illegible] [illegible] Shaikh[illegible]	Middle	30-1-45	45	22	5	47	22	5		

2	3	4		12 5					7
6 [illegible]	[illegible] Grade	30	1 45	45	22	5	45	23	
7 J. [illegible]	do	do		43	22	5	44	22	1.1.51
8 Rosy Fernandes	do	do		41	22	5	42	22	"
9 Sushila Bai.	do	do		43	22	5	44	22	"
10 Victoria Billimo	do	do		36	19	3	37	19	"
11 [illegible]	do	do		33	19	3	~~34~~ 33	19	12 9 1950
12 [illegible]	do	do		33	19	3	34	19	1.1.1951
13 Hasan Mohmad [illegible]	do	do		30	19	3	30	19	
1 John Mangau	Instructor [illegible]	10		10	10		10	10	
Boler boys school.	1 D. [illegible] Chetty	[illegible] Grade	40-1-55-2-75	55	22	5	2-57	22	5	1. 1. 51	[illegible]
	2 K.J[illegible]	High [illegible] Grade	30-1-45	43	22	5	44	22	5	do	
	3 [illegible]	do	do	36	19	3	37	19	3	do	
	4 [illegible]	do	do	33	19	3	34	19	3	do	
	5 [illegible]	do	do	39	19	3	40	21	5	do	
	6 [illegible]	do	do	33	19	3	34	19	3	do	
	7 [illegible]	do	do	30	19	3	30	19	3		
	1 [illegible]	[illegible]	7 - 10	3	11		3	11			
Boys Centre Industrial School.	1 D. [illegible]	[illegible] Grade	30-1-45	33	19	3	2-34	19	3	do	[illegible]
	2 [illegible]	High [illegible] Grade	do	43	22	5	44	22	5	do	

1	2	3	4	5	7
	3 S. Abdi Abdull.	Sr. Grade	30-1-45	34 10 3 33 10 3	1. 1. 51
	4 A. Hadi Mahob	do	do	33 10 3 34 10 3	"
	5 Y. Hadi Mahob	do	do	33 19 3 34 19 3	"
	6 S. Abdi Abdirahman	do	do	35 19 3 [illegible] 3	"
	1 Overseer			5 18 5 18	
Boys' Primary school.	1. A. Abubaker	Higher grade Headmaster	do	33 19 3 [illegible] 19 3	" 2 charge allowance
	2. S. Abdi Ali	Sr. Grade	do	33 19 3 34 19 3	"
	3. A. Abubaker	do	do	30 19 3 31 19 3	"
	4. Tarbee	[illegible]	(-)-(-)	-0-0 plus 1[illegible]/plus 10	
[illegible] Boys' School.	1. M. [illegible]	Sr.Grade H.M.	30-1-45	37 19 3 [illegible] 19 3	" 2 charge allowance
	2. J. [illegible]	do(Asstt)	"	36 19 3 37 19 3	"
	3. T. Ibrahim	do	"	37 19 3 [illegible] 19 3	"
	4. [illegible]	do	"	34 19 3 [illegible] 19 3	"
	5. A.A. Hakim	do	"	32 19 3 [illegible] 19 3	"
	1. Chandu Bhai	Overseer	6/4/3	6. plus 10 + plus 11	
[illegible] Boys School	1. Tarishai [illegible] (Posing Stenn grade)	Sr.Grade Headmaster	30-1-45	45 22 5 [illegible] 22 5	[illegible] charge allowance
	2. [illegible]	" Asstt.	do	41 22 5 42 22 5	

1	2	3	4	5			6			7
	3. [illegible]	Higher grade	30- 1- 45	45	[illegible]	5	45	[illegible]	5	
	4. [illegible]	do	do	45	[illegible]	5	45	[illegible]	5	
	5. K. Radha Bai	do	do	37	[illegible]	3	38	19	3	1. 1. 51
	6. I. [illegible]	do	do	32	[illegible]	3	33	19	3	1. 6. 50
	7. K. Krishnaveni	do	do	31	19	3	31	19	3	9.11. 50
	8. [illegible]	do	do	31	[illegible]	3	32	19	3	16. 1. 51
	9. [illegible]	do	do	30	19	3	30	19	3	23. 7. 50
	10. [illegible]	do	do	30	19	3	30	19	3	25. 6. 50
	11. [illegible]	do	do	30	19	3	30	19	3	20. 7. 50
	1. K. Verma		Matron	10	10	[illegible]	10	10		
Girls High School.	1. K. [illegible]		Hr.Gr.Head Master.	30- 1- 45	37	19	3 238	19	3 24	1. 1. 51 [illegible] 2/-charge allowance.
	2. K. Venkatramanacharya		H.S.(Asstt)	do	45	[illegible]	5	45	22	5	
	3. K. [illegible]		do	do	32	[illegible]	3	33	19	3	do
	4. [illegible]		do	do	30	[illegible]	3	30	19	3	15.6.1950
	1 [illegible]		[illegible]	6/4/0			6/4/0		6/4/0	
Central Scottish Girls School.	1 Theresia [illegible]		Hr.Grade - Head mistress.	30-1-45	45	[illegible]	5/ [illegible]	22	5	2 [illegible] 2 charge allowance
	2 Magdaline [illegible]		Hr.Grade	do	45	[illegible]	5	45	22	5	
	3 Mary D'Mello		do	do	45	[illegible]	5	45	22	5	

1	2	3	4	5	6	7
	4. Flora Sequeira	Mr. Tr.	30- 1- 45	43 22 5	44 22 5	1. 1. 51
	5. Ursula Reis	"	"	41 22 5	42 22 5	"
	6. Lucy Gonsalves	"	"	33 19 3	34 19 3	"
	7. D. Sushila	"	"	33 19 3	~~34~~ 33 19 3	26. 6. 50
	8. Mrs. D. Sulochni	"	"	32 19 3	33 19 3	20. 3. 1951
	9. D. Sharada	"	"	30 19 3	31 19 3	1. 11. 50
	10. One additional post	"	"	30 19 3	31 19 3	do
	Local	Conductress	0- -10	12/0/0	12/0/0	
Sar St.Girls School.	1. [illegible]	[illegible] Tr. Matriculate	30-1-55-2-75	44 22 5	45 22 5	1. 1. 51 1 Sc. Chargo Allowance
	2. A. Arijit	Mr. Trade	30-1-45	34 19 3	35 19 3	do
	3. T.O. Philipo	do	do	36 19 3	37 19 3	do
	4. M. Radha Bai	do	do	41 22 5	42 22 5	do
	5. [illegible]	do	do	31 19 3	32 19 3	1.6.50
	6. [illegible]	do	do	31 19 3	32 19 3	10.6.50
	7 Sanjivi	Conductress	12/0/0	12 10	12 10	
Mapusa Girls School.	1 Teresa Noronha	[illegible] Tr. Matriculate	40-1-55-2-75	65 44 5	67 24 5	1. 1. 51 Rs.2 Chargo Allowance
	2 [illegible]	Mr. Trade	30-1-45	44 22 5	45 22 5	

1	2	3	4	5	7
	3. [illegible]	Sr.Grade	30-1-45	43 22 5 44 22	1. 1. 51
	4. Lochivathi [illegible]	"	do	45 22 5 45 22	
	5. Marcelina [illegible]	"	do	45 22 5 45 22	
	1 [illegible]	Conductress	12/0/0	12 10 12 10	
Muslim Girls School.	1. K. Zahrabi	Asst.Sr. Mistress	40-1-55-2-75	40 21 5 40 21	1. 10. 50
	2. [illegible]	Sr.Gr.	30-1-45	45 22 5 45 22	
	3. Jainabi	"	do	42 22 5 43 22	1. 7. 1951
	4. Miriabi	Junior Grade	25- 1- 35	33 19 3 33 19	
	5. [illegible] Khatoon	Sr.Gr.	30- 1- 45	33 19 3 33 19	1. 1. 51
	6. Khatibjabi	[illegible]	0-0-0 4-0-0	12 13 12 10	
	1.Thangi	[illegible]	0/-	0/- 0/-	
[illegible] Girls School	1.M.Kaveri	Sr.Gr.Mistress	30-1-45	45 22 5 [illegible]	[illegible]
	2.K.[illegible]	Sr.Grade	do	45 22 5 45 22	
	3.Clementina [illegible]	"	do	41 21 5 42 22	1.1.51
	4.[illegible]	"	do	35 19 3 37 19 3	do
	5.M.[illegible]	"	do	33 19 3 34 19 3	do
	1 J.[illegible]	[illegible]	10	12 10 12 10	

1	2	3		5	6	7
Bolar girls school.	1. M. Hartman	Hr.Gr.Headmistress	30-	5 22 5 2*	45 22 5 2*	Rs.2* charge allowance.
	2.B.Jeeja Bai	do (asstt)	d	3 22 5	44 22 5 1.1.51	
	3.B.Sundari Bai	do	do	36 19 3	37 19 3 do	
	4.B.Saraswathi Bai	do	do	33 19 3	34 19 3 do	
	5.H.Sumathi	do	do	30 19 3	31 19 3 do	
	1 Subhadri Kundor	~~Sweeper~~ conductress	10	12/8/0 18	12/8/0 18	
Niroshwallia girls school.	1.H.S.Roberts	Headmistress Secondary Grade	40-1[illegible]-55-2-	22 5 2*	49 22 5 2* do	*Rs.2 C.A.
	2.Mrs M.Durgamma	Hr.Grade	30- 1- 45	22 5	44 22 5 1.1.51	
	3.J.Kamala	do	do	19 3	34 19 3 do	
	4.H.M.Vedamuthu	do	do	19 3	32 19 3 do	
	5.Vacant			19 3	30 19 3 do	
	1 Jaka Hengsu	Sweeper	6-4-0	0 18	6/4/0 18	
Bisai girls school.	1. K.Krishnamma	Sec.Grade Head Mistress.	40-1[illegible]-55-2-	-22-5 2*	46 22 5 2* do	*Rs.2/-charge allowance.
	2. Miss S.Correa	Hr.Grade	30-1-45	22 5	43 22 5 do	
	3. P.Manjamma	do	do	19 3	40 21 5 do	
	4. Mrs M.Lobo	do	do	19 3	35 19 3 do	
	5. Vacant			19 3	30 19 3	
	1 Somu Hengsu	P.T.Sweeper	10	10	10	

1	2	3	4	5			7	
Natavu Girls School.	1. Miss C.Mathiesen	Hr.Grade	30- 1- 45	42	22	5	22 5 25	1.1.51 Rs52 charge allowance
	2. Mrs M.Mathiesen	do	do	42	22	5	22 5 25	do
	3. Mrs L.Curtis	do	do	43	22	5	22 5	do
	4. Mrs M.Verma	do	do	31	19	3	19 3	3.9.50
	5. S.M.J.Vaivai(Mdl)	do	do	30	19	3	19 3	1.11.50
	1. M.Bhagi	Hr.Grade (Higher Grade)	10		10		10	
Suva Grammar Old School.	1. D.Nori(Asst in Off Asst/Hr.Mistress	Hr.Grade	30-1-45	45	22	5	22 5 27	Rs5 2 charge allowance
	2. P.Subbiah Lal	Hr.Grade	do	42	22	5	22 5	1.1.1951
	3. P.Fernandez	do	do	33	19	3	19 3	do
	4. Ruben Lal	do	do	41	22	5	22 5	do
	5. L.Jamanda	do	do	33	22	3	22 3	7-1 1-50
	6. E.Chanda	do	do	31	19	3	19 3	1-- 6-50
	7. A.Prabhakaran	do	do	31	19	3	19 3	19--7-50
	1. Vacant	Graduate Asst	0-12-0	2-12-0 plus 10			2/0 plus 10	
Domain Agar Boys School.	1. G.Inoke	Hr.Grade	30-1-45	31--19--3			19 3	1- 1- 51
	2. J.Krishna	do	do	30	19	3	19 3	do
	1 M.I.Abdulkader	Pupil Teacher	3/-	8/-			1/-	

Total Establishment, Employed, 1
Establishment 30th November 1949. 1

Director of Education.

Secretary of Public Service Commission.

8/12/12/49.

Elementary Education Account.

Summary of Establishment.

Head of account to which the pay of the Establishment is debitable.	Description of posts.	Sanctioned strength.	Scale of pay Rs
Elementary Education Account.	Secondary Grade Teachers. ...	32	40-1½-55-2-75
	Higher Grade Teachers. ...	117	30 - 1 - 45
	Lower Grade Teachers. ...	3	23 - 1 - 35
	Provocational Instructor. ...	3	30-1½ - 45
	do Part time ...	1	15
	Peons ...	3	16-½-24
	Conductresses ...	9	7 - ½ - 10
	Sweepers ...	6	8
	Part time sweepers	5	5

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Municipal Office, Mangalore,
Dated the 8th December 1949.

COMMISSIONER
MANGALORE MUNICIPALITY.

Comd:- 19/12/49

H/C-12-49.

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F.D.

Extract: Annl Estt 24 Jth M: BE - 1950-51 -
Manufalwr Mll el

Ele. Edn. Account.

The R.E. for 1949-50 provides for a contribution of Rs.40,000 to E.E. Acct. A similar contribution was approved in the B.E. for 1949-50. With this contribution the B.E. for 1950-51 of th E.E.Acct. Closes with a balance of Rs.14,930. The contribution proposed in the R.E. may therefore be reduced by Rs.14000/- leaving a nominal balance of Rs.930/-.

This question may be considered in connection with the E.E. Budget.

Capital.

A sum of Rs.65,000/- in the R.E. for 1949-50 and Rs.33,000/- in the B.E. for 1950-51 is proposed to be contributed to E.E. Acct.-Capital. Pending examination of the E.E. budget the contributions provided may stand.

This isa first grade municipality and it levies property tax at 18 per cent only per annum including an education tax of 2 per cent per annum. Yet the financial position of the Ml. Cl. is sound.

Edn. &.P.H.(C1)

Para 8 on p.2 ante.

This department may agree with L.A. The questia of reducing the contribution proposed in tho R.E. may be considered in connection with the E.E. budget.

I.B.M
20/2/50

A1/11088/48.

Municipal Office, Mangalore,
dated the 5th August 1948.

From

Sri Sanjiva Talavar, B. A. B. L.,
Commissioner, Mangalore Municipality.

To

The Examiner of Local Fund Accounts,
Madras

Through

The District Inspector of Local Fund Accounts,
South Kanara, Mangalore.
& The Chairman, Municipal Council, Mangalore.

Sir,

Subject: Tax -- Education -- Levy in Municipal areas -- Instructions issued - Proposals -- sending.

Ref.G.O.No. Ms 1606 Education dated the 22nd June 48.

I am sending herewith a copy of my note to the Municipal council giving my proposals for fixing the rate of education tax at a certain percentage of property tax as required in para 3 of G.O.No. Ms 1606 Education dated the 22nd June 48. The decision of the council will be communicated when the matter is finally decided by them.

Commissioner 5/8

Forwarded

Chairman, M.C.

Encl:1
H/5-8-48. compd.

Note to the Council.

p. 102(11)

The Government in their order No.Ms.No.1606, Education, dated 22-6-48 have called for proposals fixing the rate of education tax at a certain percentage of property tax so as to be in conformity with section 34(1) of Elementary Education Act. The rates of existing taxes levied in this Municipality are given below:

	Building & appurtenant lands.	Agricultural lands.	Vacant lands.
Tax for General purposes.	5% of annual value.	25% of Govt. assessment.	Rs.0-4-0 per 4000 Sq.ft.
Scavenging tax.	1% -do-	10% -do-	Rs.0-1-0 -do-
Lighting tax.	1% -do-	2½% -do-	Rs.0-0-6 -do-
Water & drainage tax.	1% -do-	----	Rs.0-1-0 -do-
Education tax	1% -do-	10% of Govt. Assessment	Rs.0-1-0 per 4000 sq.ft.
	9% of annual value	47½% of Govt. Assessment.	Rs.0-7-6 per 4000 sq.ft.

1. Education tax in the case of buildings and appurtenant lands is levied at one per cent of the annual value and this works out to 12½% of property tax, i.e., General, scavenging, Lighting, Water and Drainage tax, levied.

2. In the case of agricultural lands education tax is levied at 10% of the Government assessment and this works out to 26 $^{2}/_{3}$ per cent of Property tax levied.

3. In the case of vacant lands, education tax is levied at one anna per 4,000 sq.ft., or fraction thereof and this works out to 15 $^{5}/_{13}$ per cent of the Property tax levied.

I would suggest that the following rates may be adopted.

1. In the case of buildings and appurtenant lands at 12½% of the property tax comprising of General, scavenging, Lighting and water and drainage. This means there will not be any increase or decrease in the total revenue.

2. In the case of agricultural lands, the existing rate works out to 26$^{2}/_{3}$ per cent of property tax. This may be raised to 30% for easy calculation. The increase at 30% will be about Rs.40/- per half year which is nominal.

3. In the case of vacant lands, the percentage may be fixed as 20, i.e., 1/5 of the property tax, instead of 15$^{5}/_{13}$. Increase in this case also is not much. The total increase if calculated at 20% of the taxes will be about Rs.60/- per half year. This will also facilitate the calculation.

The Council is requested to decide the matter and also to decide from which year the revised rates are to be brought into effect.

MANGALORE,
5-8-1948.

COMMISSIONER,
MANGALORE MUNICIPALITY.

5/8

L/5-8-48.

Compd:-

5/8/48

No. D.Dis.11088/48

Municipal Office, Mangalore,
Dated the 18th Septr. 1948.

From

Sri Sanjiva Talavar, B. A.,B.L.,
Commissioner, Mangalore Municipality, Mangalore.

To

The Examiner of Local Fund Accounts,
Madras

Through: The District Inspector of Local Fund Accounts, S.Kanara,&
The Chairman, Municipal council, Mangalore.

Sir,

Subject:- T a x -- Education -- Levy in Municipal areas - Instructions - issued - Proposals - sending.

Reference:- G.O.No. MS 1606 Education dated the 22nd June 4

In continuation of my letter No.A1/11088/48 dated the 5th August 48 I am sending herewith a copy of the council's resolution No.8 dated the 11th Septr.48 fixing the rate of education tax at a certain percentage of property tax as required in para 3 of G.O. quoted above.

Commissioner

Forwarded.

Chairman,M.C.

Encl:One

h/21-9

Extract from the proceedings of the Mangalore Municipal Council, dated the 11th Septr.48.

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x x x

Resolution No.8. A1/11088/48. Council resolution No.66 dated the 14th August 48 referring to the Finance and Taxation committee, G. O, No. Ms 1606 Education and Public Health Dept. stating that the education tax is leviable at certain percentage of property tax as contemplated in section 34 (1) of Elementary Education Act and asking to send through the Examiner of Local Fund Accounts not later than 15th August 48 proposals for fixing the rate of education tax at a certain percentage ofthe property tax, explaining the financial implications of the proposals and office note suggesting the levy of education tax at certain percentage of the tax and resolution No.1 dated the 26th August 48 of the Finance and Taxation committee as follows :-

"Commissioner's note recommending 12 ½ % of the property tax comprising for general purposes, scavenging tax, lighting tax, water and drainage tax may be approved, in the case of the buildings and lands appurtenant to buildings, per half year.

In the case of agricultural lands 30% of the property tax may be approved per half year.

As far as vacant lands are concerned they may be based at 20 % of the property tax per half year.

This may be given effect to from the 1st of April 1949".

EDUCATION tax may be levied at the following rates with effect from 1- 4- 1949 :

1) Building & lands appurtenant & adjacent to buildings	...	20 % of property tax for general purposes per half year.
2) Agricultural lands	...	40 per cent of property tax for general purposes per half year.
3) Vacant lands	...	25 per cent of property tax for general purposes per half year.

sd. L. C. Pais
Chairman, M.C.

(True extract)

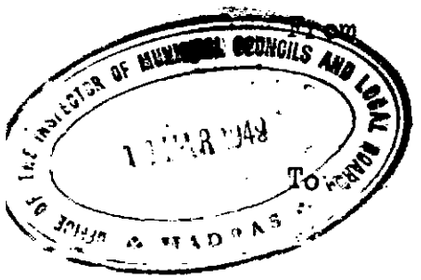
Commissioner

compd.
h/21-9-48

VERY URGENT.

A1/5493/49.

Municipal Office, Mangalore,
Dated the 12th March 1949.



Sri Sanjiva Talavar, B. A., B. L.,
Commissioner, Mangalore Municipality,
Mangalore.

To

The Secretary to the Government of Madras,
Local Administration Department,
Fort St. George, M a d r a s,

Through

The Inspector of Municipal Councils & Local Boards,
Old High Court Buildings, First Line Beach,
Madras, I

a n d

The Chairman, Municipal council, Mangalore.

Sir,

Subject:- T A X -
EDUCATION - Rate fixed under Section 35 (2) of Elementary Education Act with effect from 1- 10- 1948.

****

Reference:- G. O. No. MS 554, Education & Public Health, dated the 28th February 1949.

In G.O.No. 1778 L.A.Dept., dated the 24th September 1948 Government issued a direction under Section 81 (A)© of the Madras District Municipalities Act, 1920 as amended fixing the rate of property tax on lands not exclusively used for agricultural purposes and are not occupied by or appurtenant to buildings at Rs.10/- per half year (comprising property tax for General purposes Rs.4/-, water supply & drainage tax Rs.4/-, scavenging tax Rs.1/-, lighting tax Rs.1/-) for every unit of 320 square yards or fraction thereof with effect from 1-10-1948. This order has been given effect to and property tax demand notices at the above rate of tax have been already issued for current half year and also taxes partly collected. Government have since then in their order No. MS 554 Education and Public Health Department, dated the 28th February 1949, have again issued a direction under section 35 (2) of Madras Elementary Education Act 1920 as amended fixing rate of Education tax on the lands of the description mentioned above at Rs. 25% of the property tax with effect from 1-10-1948.As per this order Education tax is leviable at Re 1/- per unit of 320 Sq.Yds or fraction thereof with effect from 1-10-48. The above order was received in this office on 8-3-1949. In this connexion it is submitted that only Section 78 (3) of the Act has been amended in G.O.No. 2727 E & P.H. dated the 7th Decr. 1939 deleting the publication required under the said section but no such amendment to Sec.80 has been made. To avoid any technical difficulty that may arise at a later date,I am arranging to have the required publication made contemplated in Section 80 of the Act. The aggregate property tax on the above lands will have to be levied at Rs.11/- per unit of 320 sq. yards or parts thereof per half year from 1-10-1948.

The bills having been already issued for the current half year ending 31-3-1949 demanding tax at Rs.10/- per unit per half year the Education tax due for current half year

at Re 1/-

~~2~~ 160

-2-

at Re 1/- per unit per half year could be collected only by issuing supplemental demand notices. As there is no sufficient time left to demand and collect this tax before 31-3-1949. I propose to issue these notices during the next half year only. I request to be informed whether my action will be in order if the supplemental demand for the half year ending 31st March 1949 is made during the next half year. I request the favour of orders by return of post, so that the supplemental bills are served by the end of this half year, if so required.

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC

Commissioner,
Mangalore Municipality.

FORWARDED.

CHAIRMAN, M.C.

H/12-3-49.
compd.

C.F. 32.

In reply, please quote number, date and short title.*

MUNICIPAL DEPARTMENT.

Received ..... *Registered* .....

From (Name) Sri Sanjiva Talavar, B. A. B. L.,

(Designation) Commissioner, Mangalore Municipality,

Post Box ....., (Station) MANGALORE

Telegraphic Address .....

ASST. SECRETARY TO GOVERNMENT 31 JUL 1948 EDUCATION AND PUBLIC HEALTH DEPT.

57141

To

The Secretary to the Government of Madras,
Education & Public Health Department, Madras,

Through: The Chairman, Municipal Council,
Mangalore.

No. A1/11088, *dated* 23rd July 1948.

Sir,

ENCLOSURES.....

SPARE COPIES.....

Tax -- Education tax -- Levy in Municipal areas - Instructions issuing.

Ref: G.O.No. Ms 1606 dated the 22nd June 48.

With reference to para 1 of the G.O. quoted above, I have to report that Education tax is levied on all classes of lands within this Municipality.

The said tax is levied at 1 % of the annual value of the property in the case of buildings and lands appurtenant to buildings, at 10 % of the Government assessment in respect of agricultural lands, and at 0-1-0 per unit of 4,000 sq. ft in the case of vacant lands. As this practice is not in conformity with the provisions of Sec 34 (1) of the Madras Elementary Education Act 1920 as amended proposals for fixing the rate of education tax at a certain percentage of the property tax will be separately sent by 15th August 1948 as called for in para 3 of the above G.O.

Commissioner

Forwarded

Chairman, M. C.

H/26-7-48.compd.

C.no: 14116/50

Edn (D)

B.E for 1950-51 - Elementary Education Fund - Municipal Council, Mangalore orders passed -

From the Commr., Mangalore dept's No: 19511/49/B4 dt 28-12-'49
From the Director of Public Instruction No: 106/49-50/B3 dt 17-2-1950

Order No 1004 Edn dt 27-3-50.

Ms

The Government pass the following orders on the R.E for 1949-50 and the B.E for 1950-51 of the ~~Elementary~~ Elementary Education Fund of the municipal Council, Mangal...

2. R.E for 1949-50.

(i) The credit taken for a Government subsidy of Rs 49,180 under section 37 of the Elementary Education Act should be reduced to Rs 49,178.

(ii) The council is permitted to increase the provision made under the head "expenditure - ordinary" from Rs 14,26,360 to Rs 14,26,720.

(iii) The contribution from the General Account - ordinary should be limited to Rs 37,300.

(iv) The R.E will close with a balance of Rs 61,588.

3. The sanctioned Budget for 1950-51 will be as shown in the annexure below.

4. An extract of the remarks of the Director of Public Instruction contained in paras 3 to 9 of his endorsement cited is communicated to the Municipality for information and necessary action

To
The Commr.
Mangalore (thro the DPI)
[with an extract of paras 3 to 9 on p1 of]
The D.P.I
The Exr of Pt. Accts, Commissariat,
The LA Dept
25/3

Annexure
P3 onpa

A N N E X U R E.

Opening balance (as revised) Rs 61,588

RECEIPTS:

1. Education tax	Rs 63,580	
2. Fines and Penalties		
3. Income from securities		
4. School fees	Rs 450	
5. Other receipts		
6. Government Grant		
(i) Under Section 37 of the E.E. Act	Rs 49,178	
(ii) under the proviso to Sec. 37 of the Act.	Rs 16,740	
(iii) compensation for the loss of education tax levied as surcharge on profession tax.		
(iv) Adjustment from the A.T.C. grant.		
7. Contribution from the General Funds		
DEDUCT Refunds.	250	
Amount transferred to capital.		
Total Ordinary	Rs 129,698	

CAPITAL

Amount transferred from ordinary	33,000
Contribution from General Account-Ordinary	
Total ordinary & capital	Rs 162,698
Total including opening balance.	~~Rs 2,39,278~~ Rs 2,24,286

EXPENDITURE.

	Rs
1. Staff:	
Salaries & allowances	
Masters	Rs 120,080
Clerks & servants	9,220
Contribution to P.F.	4,300
Edn. tax-collection charges	2,450
Bonus fund	230
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	3,200
Other items	~~4,980~~ 8,360
Equipment:	
Furniture & apparatus	2,000
Library books & maps	100
Other items	100
3. ~~Prizes & scholarships~~	
4. Repairs to buildings	3,000
5. Interest on and re-payment of debt	
6. Repayment of advance to Govt.	
Total:	1,53,040

CAPITAL

Lands & buildings	68,220
Furniture & apparatus	3,000
Total (ordinary and capital)	2,24,260
Closing balance	26

23/3/50

23/3/50

26/3/50

Note file

C.no : 14116/50 Edn (D)

B. E for 1950-51 - Elementary Education Fund - Municipal Council, Mangalore -

From the Commissioner, Mangalore Mply-
No : 19511/49/B4 dt 28.12.49
From the Director of Public Instruction
No : 106/49-50/B3 dt 17-2-1950

The R.E for 1949-50 and the B.E for 1950-51 of the Elementary Education Fund of the Municipal Council Mangalore call for the following remarks :-

2.. R.E for 1949-50 :-

(i) The credit taken for a Government Subsidy of Rs 49,180 under section 37 of the Elementary Education Act should be reduced to Rs 49,178.

(ii) The provision made under the head "Expenditure - Ordinary" is in excess of that sanctioned in the Budget. This is due to the increase of the proceeds of Education Tax. This may be approved

(iii) Contribution from the General Account Capital :- The Council has taken credit for Rs 65,000 under this Head. An equal amount has been approved last year. The provision may be allowed to stand.

(iv) Contribution from The General Account - Ordinary :- The Council has taken credit for a sum of Rs 60,000 under this Head. As stated in the LA note, this contribution may be restricted to Rs 26,000/- in view of the fact that the Budget as framed by the Council is anticipated to close with a balance of Rs 14,930. But the budget as now prepared closes with a balance of Rs 2748, if the contribution of Rs 40,000/- is fully taken into account. In view of the LA note on p 49 cf, this contribution may be lessened by Rs 2,700.

p3 cf

p1 cf

p0 : 130 Edn 9-11-1949 113-4/(B)

p7 cf.

p71 cf / (A) ✓ on p11 cf

p6 cf

p6 cf

p49 cf

p46 cf

Sri

D Budget

From it will come to Rs 37,300. The Budget will close with a nominal balance of Rs 2

(ii) The RE will close with balance of Rs ~~61,588~~ 61,588

3. BE for 1950-51:-

(i) Government Grant under Section 37 of the Elementary Education Account:-

The rate of Education Tax levied in the municipality is 2% (x) ypr and the rate of Government Contribution is 1⅓% (x) ypr. As this Council is getting Contribution at more than half the rate of Education tax levied viz 1%, it will not derive any benefit from the recent Cabinet decision, that is to say it will not get any additional Contribution.

(x) part of (x) varies from the date of the present rate of Govt Contribution already in force
2% 1⅓%
1% 1⅓%
1⅓% > 1%

The Council has taken credit for an amount of Rs 61,380 under this head. This seems to be wrong. This may be limited to Rs 49,178/- which is the amount of Govt Contribution (sanctioned) in respect of the (Education) Tax realised during 1948-49 (in the RE)

61380
49178
12202

p6 of 80. 130-Edn 9-11-47 MP3-4/(B)

(ii) With reference to para 3(iv) above the BE will close with a balance of Rs 26/-

Edn. U.O. 14116/50-I-D 6-3-50

LA may see for remarks.

kk 6/3/50

AM 12/3/50 LA

LOCAL ADMINISTRATION DEPARTMENT 6-MAR 1950 9705

LA D (Budget II)

Please see the notes of Edn Dept. above. This Dept may agree to the contribution (from Govt. Fund) in 1949-50 being reduced from Rs 40,000 to Rs 37,300 as suggested by Edn Dept in para 2(IV) of their note in P.

ASSISTANT SECY 14-MAR 1950 Edn 2231 EDUCATION DEPARTMENT

The file may be returned to Edn. Dept.

DG 11.3.50. 1.3.5. 13.3.5

AM 13.3.50

Secy

12/3/0

Edn 9705/C

f 12/3/50

E.M.C.B.

Please see the LA note on p2 ante orders regarding levy of Conversion tax on vacant lands ~~according~~ in the Mangalore Municipal Council have already issued - ~~As~~ A draft order is submitted with reference to the n

23/3/50 Pgs 1-2 ante

24/3/50

25/3/50